



[BILLING CODE: 4810–31–P]

## **DEPARTMENT OF THE TREASURY**

### **Alcohol and Tobacco Tax and Trade Bureau**

**[Docket No. TTB–2020–0001]**

### **Proposed Information Collections; Comment Request (No. 80)**

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

**DATES:** We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

**ADDRESSES:** You may send comments on the information collections described in this document using one of the two methods described below—

- Internet: To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking Web site at <https://www.regulations.gov> within Docket No. TTB–2019–0001.
- Mail: Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection's title, form or recordkeeping requirement number, and OMB control number (if any) in your comment.

You may view copies of this document, the listed TTB forms, and all comments received at <https://www.regulations.gov> within Docket No. TTB–2019–0001. TTB has posted a link to that docket on its website at <https://www.ttb.gov/forms/comment-on-form.shtml>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB's Paperwork Reduction Act Officer at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:** Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or [informationcollections@ttb.gov](mailto:informationcollections@ttb.gov) (please do not submit comments to this email address).

## **SUPPLEMENTARY INFORMATION:**

### **Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether an information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

### **Information Collections Open for Comment**

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

OMB Control No. 1513–0009

Title: Application to Establish and Operate Wine Premises, and Wine Bond.

TTB Form Numbers: TTB F 5120.25 and F 5120.36.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5351–5357 requires a person wishing to establish a bonded winery, bonded wine cellar, or taxpaid wine bottling house to make application and, in the case of a winery or wine cellar, file a bond in conformity with regulations issued by the Secretary of the Treasury (the Secretary). Under those IRC authorities, TTB regulations provide that respondents file TTB F 5120.25, Application to Establish and Operate Wine Premises, to apply for wine premises permits. Proprietors of established wine premises also use TTB F 5120.25 to report certain changes to previously submitted information. In addition, respondents use TTB F 5120.36, Wine Bond, to file a bond with TTB unless specifically exempted from the bond requirement by the IRC at 26 U.S.C. 5551(d). Respondents may obtain a surety bond or they may provide a collateral bond secured with cash, Treasury Bonds, or Treasury Notes. TTB uses the information collected on the application form to determine if the respondent is qualified under the IRC for a permit, while the information collected through the bond form is intended to ensure payment of any delinquent excise tax liabilities.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As

for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours for this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 7,350.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 7,350.
- Average Per-response Burden: 0.75 hours.
- Total Burden: 5,513 hours.

OMB Control No. 1513–0015

Title: Brewer's Bond and Brewer's Bond Continuation Certificate; Brewer's Collateral Bond and Brewer's Collateral Bond Continuation Certificate.

TTB Form Numbers: TTB F 5130.22, 5130.23, 5130.25, and 5130.27.

Abstract: The IRC at 26 U.S.C. 5401(b) generally requires brewers to provide a bond at the time of filing a notice of the intent to operate, unless they are exempt from such bond requirement under 26 U.S.C. 5551(d), which exempts brewers eligible to pay excise taxes on an annual or quarterly basis. To meet the bond requirement, brewers may file a surety bond using TTB F 5130.22, Brewer's Bond, or, under 26 U.S.C. 7101, brewers may deposit cash or certain U.S. securities as collateral using TTB F 5130.25, Brewer's Collateral Bond. Also under the IRC at 26 U.S.C. 5401(b), such bonds expire every four

years. Instead of filing a new bond, a brewer may furnish a continuation certificate to extend the term of a surety bond using TTB F 5130.23, Brewer's Bond Continuation Certificate, or a collateral bond using TTB F 5130.27, Brewer's Collateral Bond Continuation Certificate, TTB F 5130.27, as appropriate. The collected information is necessary to protect the revenue as the required bonds ensure payment of any delinquent excise tax liabilities.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

#### *Estimated Annual Burden*

- Number of Respondents: 220.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 225.
- Average Per-response Burden: 0.65 hours.
- Total Burden: 143 hours.

OMB Control No. 1513-0017

Title: Drawback on Beer Exported.

TTB Form Number: TTB F 5130.6.

Abstract: Under the IRC at 26 U.S.C. 5055, brewers may claim drawback (refund) of Federal excise taxes paid on beer produced in the United States when they export such beer or deliver it for use as supplies on vessels or aircraft, if the claimant provides proof of export as the Secretary requires by regulation. Under that authority, the TTB regulations require respondents to file such drawback claims using TTB F 5130.6, Drawback on Beer Exported. This form documents the beer's export to a foreign country, receipt by the U.S. Armed Forces for overseas delivery, use as supplies on vessels or aircraft, or its transfer to a foreign trade zone for subsequent export. The collected information is necessary to protect the revenue as it allows TTB to determine if beer is eligible for export drawback.

Current Actions: There are no program or estimated burden changes associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 100.
- Average Responses per Respondent: 24.
- Number of Responses: 2,400.
- Average Per-response Burden: 1 hour.
- Total Burden: 2,400 hours.

OMB Control No. 1513–0025

Title: Notice of Release of Tobacco Products, Cigarette Papers, or Cigarette Tubes.

TTB Form Number: TTB F 5200.11.

Abstract: The IRC at 26 U.S.C. 5704 provides for, among other things, the release of imported or returned tobacco products and cigarette papers and tubes from customs custody, without payment of tax, for delivery to an export warehouse proprietor or a manufacturer of tobacco products or cigarette papers and tubes, in accordance with regulations issued by the Secretary. Under the TTB regulations, industry members use TTB F 5200.11 in cases where the industry member does not electronically file its import entries with U.S. Customs and Border Protection. Using that form, the industry member, TTB, and customs bonded warehouse proprietors or government officials, respectively, request, authorize, and document the release of tobacco products and cigarette papers and tubes from customs custody, without payment of tax, to a manufacturer or export warehouse proprietor authorized to receive such articles. The collected information is necessary to protect the revenue as it allows TTB to account for and detect diversion of untaxpaid articles. (TTB accounts for electronic filing of import entries under OMB Control No. 1513–0064.)

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.



Affected Public: Businesses and other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 10.
- Average Responses per Respondent: 6.
- Number of Responses: 60.
- Average Per-response Burden: 0.25 hours
- Total Burden: 15 hours.

OMB Control No. 1513–0032

Title: Inventory – Manufacturer of Tobacco Products or Processed Tobacco.

TTB Form Number: TTB F 5210.9.

Abstract: The IRC at 26 U.S.C. 5721 requires manufacturers of tobacco products and processed tobacco to complete an inventory at the commencement of business, the conclusion of business, and at any other time the Secretary by regulation prescribes. The IRC at 26 U.S.C. 5741 also requires those manufacturers to keep records, which they must make available for inspection in the manner the Secretary by regulation prescribes. Under these authorities, the TTB regulations require manufacturers of tobacco products and processed tobacco to provide inventories on TTB F 5210.9 at the commencement of business, the conclusion of business, when changes in business ownership or location occur, and at any other time directed to do so by the appropriate TTB officer. TTB F 5210.9 provides a uniform format for recording those inventories,

which TTB uses to ensure that a manufacturer's Federal excise tax is correctly determined. The required records document the operations regulated under the IRC and provide the basis for determining the industry member's tax liability and conformance with IRC requirements

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 100.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 100.
- Average Per-response Burden: 2 hours.
- Total Burden: 200 hours.

OMB Control No. 1513-0037

Title: Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation.

TTB Form Number: TTB F 5100.11.

Abstract: The IRC, at 26 U.S.C. 5066, 5214, and 5362, provides that persons may withdraw distilled spirits, denatured spirits, and wines from bonded premises without payment of Federal excise tax for export. These IRC sections

also state that such withdrawals are subject to regulations prescribed by the Secretary. Under the TTB regulations, such export includes direct export to a foreign country, export to U.S. armed forces stationed overseas, transfer to a foreign trade zone or a customs bonded warehouse for subsequent export, or for use as supplies on vessels or aircraft. Under that IRC authority, the TTB regulations in 27 CFR part 28 require exporters use TTB F 5100.11 to report such removals. The collected information is necessary to protect the revenue as it allows TTB to account for and detect diversion of untaxpaid alcohol products.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 150.
- Average Responses per Respondent: 20.
- Number of Responses: 3,000.
- Average Per-response Burden: 0.5 hours.
- Total Burden: 1,500 hours.

OMB Control No. 1513–0038

Title: Application for Transfer of Spirits and/or Denatured Spirits in Bond.

TTB Form Number: TTB F 5100.16.

Abstract: Under the IRC at 26 U.S.C. 5005(c), when a proprietor of a distilled spirits plant (DSP) or an alcohol fuel plant (AFP, a type of DSP) desires to have spirits or denatured spirits transferred to its plant from another domestic plant, the proprietor must make an application to receive such spirits in bond. Under that IRC authority, the TTB regulations in 27 CFR part 19 require the receiving proprietor to file an application for the transfer on TTB F 5100.16, Application for Transfer of Spirits and/or Denatured Spirits in Bond. TTB must approve the application before the transfer may occur. The collected information is necessary to protect the revenue as it allows TTB to ensure that the receiving plant has adequate bond coverage or, for certain small alcohol excise taxpayers, is exempt from such bond coverage.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 250.
- Average Responses per Respondent: 6.
- Number of Responses: 1,500.
- Average Per-response Burden: 0.152 hour.
- Total Burden: 228 hours.

OMB Control No. 1513–0044

Title: Distilled Spirits Plants—Notices of Alternations and Changes in Production Status, and Alternating Premises Records.

TTB Form Number: None.

Abstract: Under the IRC at 26 U.S.C. 5178(a), a distilled spirits plant (DSP) is a delineated place on which proprietors can only conduct certain authorized activities. However, under section 5178(b), the Secretary may authorize other businesses on a DSP's premises under certain circumstances upon application. Further, under the IRC at 26 U.S.C. 5221, DSP proprietors must give written notification, in the form and manner prescribed by regulation, when they begin, suspend, or resume production of spirits. In addition, the IRC at 26 U.S.C. 5555 requires those liable for any tax imposed by chapter 51 of the IRC to keep such records, submit such returns and statements, and comply with such rules and regulations as the Secretary may prescribe. Under these authorities, TTB has issued regulations in 27 CFR part 19 requiring that DSP proprietors provide written notification regarding alternation of a DSP between proprietors or for customs purposes, and regarding changes to the production status of spirits. TTB also has issued regulations requiring that DSP proprietors keep records regarding alternations of their premises, including alternations with an adjacent bonded wine cellar, taxpaid wine bottling house, or brewery, and alternations as a manufacturer of eligible flavors or as general premises.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As

for adjustments, due to changes in agency estimates resulting from continued growth in the number of DSPs in the United States, TTB is increasing the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 2,200.
- Average Responses per Respondent: 5.
- Number of Responses: 11,000.
- Average Per-response Burden: 0.5 hour.
- Total Burden: 5,500 hours.

OMB Control No. 1513–0048

Title: Registration of, and Miscellaneous Requests and Notices for, Distilled Spirits Plants; and Distilled Spirits Related Requests and Notices for Non-Distilled Spirits Plants.

TTB Form Number: TTB F 5110.41.

Abstract: The IRC, at 26 U.S.C. 5171 and 5172, provides that an applicant must register a distilled spirits plant (DSP) in conformity with regulations issued by the Secretary, while 26 U.S.C. 5201 requires DSP proprietors to operate their premises in conformity with such regulations. Under those IRC authorities, the TTB regulations in 27 CFR part 19 prescribe the use of

TTB F 5110.41 to register a DSP or to make certain amendments to an existing DSP registration. Those regulations also require DSP proprietors to submit various notices or requests to vary their operations from the requirements of that part. In addition, those TTB regulations require non-DSP proprietors to submit applications or notices related to certain distilled spirits activities, such as establishment of an experimental DSP or use of spirits for research purposes. The required information is necessary to protect the revenue as it assists TTB in determining a person's eligibility to establish and operate a DSP, whether TTB should approve a variance from its regulatory requirements, and whether non-DSP entities are eligible to engage in certain activities involving distilled spirits.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from continued growth in the number of DSPs in the United States, TTB is increasing the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 3,520.
- Average Responses per Respondent: 1.088.
- Number of Responses: 3,830.
- Average Per-response Burden: 2.573 hours.

- Total Burden: 9,855 hours.

OMB Control No. 1513–0050

Title: Tax Deferral Bond - Distilled Spirits (Puerto Rico).

TTB Form Number: TTB F 5110.50.

Abstract: Under the IRC at 26 U.S.C. 7652, beverage distilled spirits and nonbeverage products containing spirits subject to tax manufactured in Puerto Rico and brought into the United States are subject to a tax equal to that imposed on domestically produced spirits under 26 U.S.C. 5001. Additionally, that section authorizes the Secretary to prescribe regulations regarding the mode and time for payment and collection of such taxes. Under that IRC authority, the TTB regulations allow respondents who ship such products from Puerto Rico to the United States to choose either (1) to pay the required tax prior to shipment or (2) to file a bond to defer payment of the tax until the submission of the respondent's next excise tax return and payment. The TTB regulations require respondents who elect to defer payment of tax to file a tax deferral bond on TTB F 5110.50. The required surety bond is necessary to protect the revenue as it ensures payment of the applicable excise tax.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.



### *Estimated Annual Burden*

- Number of Respondents: 10.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 10.
- Average Per-response Burden: 1 hour.
- Total Burden: 10 hours.

### OMB Control No. 1513–0053

Title: Report of Wine Premises Operations.

TTB Form Number: TTB F 5120.17.

Abstract: The IRC at 26 U.S.C. 5367 authorizes regulations requiring the keeping of records and the filing of returns related to wine cellar and bottling house operations. Section 5555 of the IRC also generally requires any person liable for tax under chapter 51 of the IRC to keep records, provide statements, and make returns as prescribed by regulation. Under those authorities, the TTB wine regulations in 27 CFR part 24 require wine premises proprietors to file periodic operations reports on form TTB F 5120.17. TTB uses the collected information to determine excise tax liabilities and to ensure that respondents operate in accordance with applicable Federal law and regulations. TTB also uses this report to collect raw data on wine premises activity for its generalized monthly statistical report on wine operations, which TTB makes public on its website.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from continued growth in the number of wine premises in the United States, TTB is increasing the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 12,185.
- Average Responses per Respondent: 4.327.
- Number of Responses: 52,720.
- Average Per-response Burden: 1.10 hours.
- Total Burden: 58,992 hours.

OMB Control No. 1513-0083

Title: Excise Tax Return.

TTB Form Number: TTB F 5000.24.

Abstract: Under the IRC at 26 U.S.C. 5061(a) and 5703(b), the Federal alcohol and tobacco excise tax is collected on the basis of a return. Such excise taxpayers, other than those in Puerto Rico, report their alcohol or tobacco excise tax liability using TTB F 5000.24, Excise Tax Return. Tobacco taxpayers and large alcohol producers file their returns and pay their excise taxes on a semi-

monthly basis, while certain small alcohol producers file returns and pay taxes on a quarterly or annual basis, depending on certain circumstances. The collected information is necessary to protect the revenue as it allows TTB to establish a taxpayer's identity, the amount and type of taxes due, and the amount of payments made.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from continued growth in the number of TTB-regulated taxpayers, TTB is increasing the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 18,870.
- Average Responses per Respondent: 6.2.
- Number of Responses: 117,000.
- Average Per-response Burden: 0.75 hour.
- Total Burden: 87,750 hours.

OMB Control No. 1513-0092

Title: Marks on Wine Containers (TTB REC 5120/3).

TTB Recordkeeping Number: TTB REC 5120/3.

Abstract: The IRC at 26 U.S.C. 5041 imposes a Federal excise tax of varying rates on six classes of wine—three classes of still wines (based on alcohol content), two classes of effervescent wines, and one class of hard cider. Under the authority of the IRC at 26 U.S.C. 5357, 5368, 5388, and 5662, the TTB regulations in 27 CFR Part 24, Wine, require wine premises proprietors to correctly identify wines kept on or removed from their premises by placing certain marks and labels on all production, storage, and consumer containers of wine. Because there are six excise tax classes of wine, and different classes of wine may be produced at the same facility, the required information is necessary to protect the revenue as it helps ensure the appropriate tax is collected. TTB notes, however, that the marking and labeling of wine containers is a usual and customary practice carried out by wine premises proprietors during the normal course of business, regardless of any regulatory requirement to do so, in order to track production and inventory and inform the public of the content of their products.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from continued growth in the number of wine premises in the United States, TTB is increasing the number of annual respondents and responses for this information collection. However, this collection's estimated burden hours remain zero as there is no burden associated with usual and customary business practices, per the Office of Management and Budget (OMB) regulations at 5 CFR 1320.3(b)(2).

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 14,340.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 14,340.
- Average Per-response Burden and Total Burden: None. (Per the

OMB regulations regarding the Paperwork Reduction Act at 5 CFR 1320.3(b)(2), there is no burden associated with usual and customary business practices that respondents undertake during the normal course of business regardless of any regulatory requirements to do so.

OMB Control No. 1513-0113

Title: Special Tax "Renewal" Registration and Return/Special Tax

Location Registration Listing.

TTB Form Number: TTB F 5630.5R.

Abstract: The IRC at 26 U.S.C. 5731 and 5732 requires manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors to pay an annual special (occupational) tax (SOT) for each such premises that they operate. In addition, the IRC at 26 U.S.C. 5732 requires such proprietors to pay SOT on the basis of a return under regulations issued by the Secretary. Form TTB F 5630.5R, which TTB sends out annually to tobacco industry members that have previously paid the special tax, meets this

purpose. TTB's use of TTB F 5630.5R protects the revenue by facilitating the registration of premises subject to SOT and the timely payment of that tax by the businesses subject to it. The information collected on the form is essential to TTB's collecting, processing, and accounting for these special occupational taxes.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 220.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 215.
- Average Per-response Burden: 0.25 hour.
- Total Burden: 55 hours.

OMB Control No. 1513-0115

Title: Usual and Customary Business Records Relating to Wine, TTB REC 5120/1.

TTB Recordkeeping Number: None.

Abstract: Under the authority of the IRC at 26 U.S.C. 5362, 5367, 5369, 5370, and 5555, the TTB regulations require wineries, taxpaid wine bottling houses, and vinegar plants to keep usual and customary business records. These records include purchase invoices, sales invoices, and internal records related to their production and processing, packaging, storing, and shipping operations. TTB routinely inspects these records to ensure proper payment of wine excise taxes, and, to ensure that proprietors product, package, store, ship, and transfer wine in compliance with statutory and regulatory requirements.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from continued growth in the number of wine premises in the United States, TTB is increasing the number of annual respondents and responses for this information collection. However, this collection's estimated burden hours remain zero as there is no burden associated with usual and customary business practices, per the Office of Management and Budget (OMB) regulations at 5 CFR 1320.3(b)(2).

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 14,340.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 14,340.

- Average Per-response Burden and Total Burden: None. (Per the OMB regulations regarding the Paperwork Reduction Act at 5 CFR 1320.3(b)(2), there is no burden associated with usual and customary business practices that respondents undertake during the normal course of business regardless of any regulatory requirements to do so.

OMB Control No. 1513–0117

Title: Pay.gov User Agreement.

TTB Form Number: TTB F 5000.31.

Abstract: The Federal Government's Pay.gov system allows businesses and members of the public to pay various taxes and fees, and submit various reports and requests, electronically. The TTB portion of the Pay.gov system provides qualified alcohol and tobacco proprietors with a means to file tax returns and pay taxes, and submit operations and production reports, electronically rather than submitting paper checks and documents by postal mail or delivery service. TTB uses the Pay.gov User Agreement, TTB F 5000.31, to identify, validate, approve, and register qualified users of its portion of the Pay.gov system in order to prevent misuse of that system.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours reported for this information collection.



Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 2,000.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 2,000.
- Average Per-response Burden: 5 minutes.
- Total Burden: 167 hours.

OMB Control No. 1513–0123

Title: Application, Permit, and Report – Wine and Beer (Puerto Rico); and Application, Permit, and Report – Distilled Spirits Products (Puerto Rico).

TTB Form Number: TTB F 5110.21 and F 5110.51.

Abstract: In general, under the IRC at 26 U.S.C. 7652(a)(1), merchandise manufactured in Puerto Rico and shipped to the United States for consumption or sale is subject to a tax equal to the internal revenue tax imposed in the United States upon like articles of merchandise of domestic manufacture. Under that authority, the TTB regulations require persons file an application and permit to compute the tax on, tax-pay, and withdraw certain alcohol products for shipment to the United States. To do so, the regulations prescribe the use of TTB F 5100.21 for beer or wine products, and TTB F 5110.51 for distilled spirits products. In cases where the respondent is eligible to defer the tax payment, TTB uses the required information to verify that the respondent's bond coverage

is adequate to cover the taxes due. In cases where the respondent makes the shipment taxpaid, TTB uses the required information to ensure that the respondent has paid the correct amount of tax. If necessary, TTB also uses the collected information to enforce collection of any alcohol excise tax owed to the Federal government.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 35.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 35.
- Average Per-response Burden: 1 hour.
- Total Burden: 35 hours.

OMB Control No. 1513–0125

Title: Distilled Spirits Bond.

TTB Form Number: TTB F 5110.56.

Abstract: The IRC at 26 U.S.C. 5173 and 5181 requires distilled spirits plants (DSPs) and alcohol fuel plants (AFPs) to furnish a bond, unless exempted from doing so under the IRC at 26 U.S.C. 5551(d) and 5181(c)(3). Proprietors of

such plants use TTB F 5110.56 to file with TTB either a surety bond or a collateral bond using cash or U.S. securities. Using that same form, proprietors also may withdraw coverage for one or more plants, and DSP proprietors may provide operations coverage for adjacent wine cellars. The collected information is necessary to protect the revenue as the required bonds ensure payment of any delinquent excise tax liabilities.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 310.
- Average Responses per Respondent: 1 (one).
- Number of Responses: 310.
- Average Per-response Burden: 1 hour.
- Total Burden: 310 hours.

OMB Control No. 1513-0128

Title: Records to Support Tax Free and Tax Overpayment Sales of Firearms and Ammunition.

TTB Form Numbers: TTB F 5600.33, F 5600.34, F 5600.35, F 5600.36, and F 5600.37.

Abstract: The IRC at 26 U.S.C. 4181 imposes excise taxes on the sale of firearms and ammunition. However, under the IRC at 26 U.S.C. 4221(a), certain sales may be made tax-free, including those made for further manufacture, export, and those made to a State or local government or a nonprofit educational organization for its exclusive use. In cases of sales where the excise tax has already been paid, the tax is considered an overpayment subject to credit or refund under the IRC at 26 U.S.C. 6416(b)(2) and (b)(3). To protect the revenue, the TTB regulations in 27 CFR part 53 prescribe that a respondent otherwise subject to the firearms or ammunition excise tax must maintain records, including statements or certificates containing specified information, documenting the tax-free or tax-overpaid nature of such sales. Respondents may use commercial records or self-generated supporting statement or certificates, or, for certain transactions, respondents may use TTB-provided forms, which, when completed, document the required supporting information. Respondents maintain the required information at their business premises, and TTB may examine the records during tax audits.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: State, Local, and Tribal governments; Businesses or other for-profits.

*Estimated Annual Burden*

- Number of Respondents: 7,000.
- Average Responses per Respondent: 10.
- Number of Responses: 70,000.
- Average Per-response Burden: 0.75 hour.
- Total Burden: 52,500 hours.

Dated: August 31, 2020.

**Amy R. Greenberg,**

Director, Regulations and Rulings Division.

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